

NOTICES OF AGENCY GUIDANCE DOCUMENTS

The Administrative Procedure Act requires the publication of guidance documents and substantive policy statements issued by agencies (A.R.S. § 41-1013(B)(14)). Substantive policy statements and guidance documents are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statements and agency guidance documents do not include internal procedural documents which may only affect the internal procedures of the agency and do not impose additional requirements or penalties on regulated parties in accordance with A.R.S. Title 41.

NOTICE OF AGENCY GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

[M09-174]

1. **Title of the guidance document and the guidance document number by which the document is referenced:**
Issuance of Private Taxpayer Rulings and Taxpayer Information Rulings; GTP 08-1
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication date:**
December 18, 2008
3. **Summary of the contents of the guidance document:**
The procedure explains the steps a taxpayer or taxpayer representative must follow to submit a request for a private taxpayer ruling or taxpayer information ruling and lists some circumstances under which the Department may decline to issue a ruling.
4. **A statement as to whether the guidance document is a new document or a revision:**
This guidance document supersedes and rescinds GTP 07-1.
5. **The name and address of the person to whom questions and comments about the guidance document may be directed:**
Name: Department of Revenue, Tax Research & Analysis Section
Address: 1600 W. Monroe St.
Phoenix, AZ 85007-2650
Telephone: (602) 716-6803
6. **Information about where a person may obtain a copy of the guidance document and the costs for obtaining the document:**
Anyone wishing to obtain a copy of this document should call (602) 255-3381, or write to:
Taxpayer Information and Assistance
Department of Revenue
1600 W. Monroe St.
Phoenix, AZ 85007-2650

This information is also available by visiting our web site at <http://www.azdor.gov>.

NOTICE OF AGENCY GUIDANCE DOCUMENTS

DEPARTMENT OF REVENUE

[M09-175]

1. **Title of the guidance document and the guidance document number by which the document is referenced:**
Public Inspection of Private Taxpayer Rulings and Taxpayer Information Rulings; GTP 08-2
2. **Date of the publication of the guidance document and the effective date of the document if different from the publication date:**
December 18, 2008

3. Summary of the contents of the guidance document:

The procedure explains how interested parties and the general public may obtain redacted copies of private taxpayer rulings and taxpayer information rulings issued by the Department.

4. A statement as to whether the guidance document is a new document or a revision:

This guidance document supersedes and rescinds GTP 07-2.

5. The name and address of the person to whom questions and comments about the guidance document may be directed:

Name: Department of Revenue, Tax Research & Analysis Section
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NOTICE OF AGENCY GUIDANCE DOCUMENTS

DEPARTMENT OF REVENUE

[M09-176]

1. Title of the guidance document and the guidance document number by which the document is referenced:

Procedure for Calculating Credit for Taxes paid to Another State or Country by Arizona Resident Individuals; ITP 08-1

2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:

October 22, 2008

3. Summary of the contents of the guidance document:

Provides guidance with respect to: (1) determining the amount of income subject to tax by both Arizona and the other state; (2) determining the amount of the Arizona income tax liability imposed on the income subject to tax by both Arizona and the other state; (3) determining the amount of net income tax liability of the other state imposed on income subject to tax by both Arizona and the other state; and (4) determining the amount of credit.

4. A statement as to whether the guidance document is a new document or a revision:

This guidance document supersedes ITP 07-1.

5. The name and address of the person to whom questions and comments about the guidance document may be directed:

Name: Department of Revenue, Tax Research & Analysis Section
Address: 1600 W. Monroe St.
Phoenix, AZ 85007-2650
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Arizona Administrative Register
Notices of Agency Guidance Documents

Phoenix, AZ 85007-2650

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NOTICE OF AGENCY GUIDANCE DOCUMENTS

DEPARTMENT OF REVENUE

[M09-177]

- 1. Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Documenting Nontaxable Sales of Motor Vehicles to Nonresidents and Native Americans; TPP 08-1
- 2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:**
October 7, 2008
- 3. Summary of the contents of the guidance document:**
TPP 08-1 explains the taxability of sales of motor vehicles to nonresidents of Arizona and Native Americans, and explains the documents and certificates needed to exempt a sale from the transaction privilege tax. This guidance document addresses 10 separate categories of sales that have provided confusion for taxpayers in the past.
- 4. A statement as to whether the guidance document is a new document or a revision:**
This is a new document.
- 5. The name and address of the person to whom questions and comments about the guidance document may be directed:**
Name: Department of Revenue, Tax Research & Analysis Section
Address: 1600 W. Monroe St.
Phoenix, AZ 85007-2650
Telephone: (602) 716-6803
- 6. Information about where a person may obtain a copy of the guidance document and the costs for obtaining the document:**
Anyone wishing to obtain a copy of this document should call (602) 255-2060, or write to:
Taxpayer Information and Assistance
Department of Revenue
1600 W. Monroe St.
Phoenix, AZ 85007-2650
This information is also available by visiting our web site at <http://www.azdor.gov>.